G R S App F IX 4]

1942-43

File No 24-42

Serial Nos 7, 9, 11

Previous References
53-34 (12, 64, 65)
156-34 (11, 12, 157-79)
135-35 (1, 2, 3 & 4)
180-33 (1-4)
~~Later References~~
185-33 (1-11, 13 & 81)
84-33 (1-3)

L References
M18-152-81-82, 83 155

GENERAL AND REVENUE SECRETARIAT

Serial Nos Three

Part B for May 43

SUBJECT

Audit Notes – Channapatna Mt C
for 40-41

Cir No L 11115-24/HL 24-42-1/0/15/5/43
The DCs of Districts
The Comptroller to Govt
Issues certain instructions

HSG
17/5

Continuation Sheet | File No / Current No 5400 Rev 2h of 2 | Page 1 (1)

From the DC Hassan Dt
No A O R 40/41-42 dt 5-3-43 requesting in the circumstances explained, sanction to certain items of expenditure incurred by the Chennarayapatna Rly Cl in the year 1935-36 without proper sanction

Rly 114-36-3 13-3-43

Sub: The Audit department have taken objection to the following items of expenditure incurred without proper sanction, by the Chennarayapatna Rly. Cl in the year 1935-36

(1) for holding a Cattle Show Rs 130-11-10
(2) " Baby Show 29-4-6
(3) Amount spent in connection with the visit of the First Mr of Cl 35-12-8
(4) Amount paid on Honorial rolls towards certain items of Public work 285-10-9
Total Rs 481-7-9

All these items are covered by the resolutions of the Rly. Cl though sanction of the DC was not obtained at the time for incurring the same and except a sum of Rs 15-0-9 spent by the Rly Cl under item (3), for purchasing some fruits etc, the rest of the expenditure has been considered even by the audit department as having been necessary and that the irregularity is of a technical nature

In these circumstances, the DC Hassan

Re Audit note of Chennarayapatna H's for 40-41

Continuation Sheet | File No / Current No | of 5600 & Page 1

requests sanction to the above expenditure already incurred by the Pdl. Cl., as a Spl case and states that the Pdh Chennarayapatna Pdl. Cl will be directed not to incur any expenditure without proper sanction hereafter for orders

10/3 4 Copies to the extent of Rs 481/7/9 have been incurred in the Chennarayapatna Panchayat Board during the year 1935-36 on the items referred to in para 1 supra. It has been objected to in audit by the L.A.D of the Comptroller's Office. The said Board has passed a resolution on 17.1.1943 requesting that the several items of expenditure which go to make up the above total amount may be sanctioned that no room will be given in future to incur such unauthorised items of expenditure

Mr D-C, in recommending sanction to the copies incurred by the Board, as a special case, has stated that the President, Board, Chennarayapatna will be directed not to incur copies without proper sanction

W&21 10/3/43

The expenditure incurred may therefore be sanctioned in the cases reported.

Law dept for 10/3/43

A-d-c mtg — Chairmanship of MC for 40-41

Continuation Sheet MC File No / Current No 24 of 4 — 5400 Page 3

6 It is usual with the Municipal Councils to incur expenditure without the previous sanction of the Govt & apply for sanction after the audit by section 7 It will be necessary to issue a circular that the persons or persons responsible for such irregularities will be indicated

8 In this case expenditure has incurred for purposes which may be sanctioned.

Mar 22 43

OFFICE OF THE MINISTER FOR L S C & P H Date 11 3 43 No 7463

10-3-43 for 9 to 4 6 3 63 Cus 17-3-43 to Dft 10 4/17/1943

4 Dft 40 is put up

19/3 1 2 1) Issue 13 2) respondent as at supra for 19/3/43

TYPING SECTION GEN & REV SECTT

WD 0972—GPB—10 000—21/10-42

Go no 9562 8/19 23 3 1943, Secretary
has despatched certain observations
to the D.C. Hassan Dr
Comptroller to Govt

14 Remarked - As above with regard to Annexure.
Rejd
15 - Please go to the L.A.D. Section
of the Comptroller's Office that the
copy of the orders issued already on the
subject of P. in the previous page
& Rules relating to surcharge of
such unauthorised expre have also been
issued find out the number date of that
Go also & the no of the correction slip issued
to the M.A.M vol II by the Comptroller in this
behalf

Sgn
24/8/43

16 Put up file no 53-34-65, with
a draft circular as in para 6 of Supra

Sgn
3/9/43

V.

17 The Collector is done with the Sio. H 9/43
Rejd. 18 I wanted a draft circular
Sgn 4/9/43 to be put up (vide my orders above
with the subject of the CW are entirely
careless

Sgn
19.9.43

19 Draft Circular is enclosed
- Pl bring up for orders
20/9. Revised draft enclosed for approval
Para 7 Supra
Sgn
21/9/43

Above Laurence
Sgn 7/9/43
Sgn 6/9/43

SEC 13225 7/9/43
SO/I
IYD
7 MAY 1013
GEN & R

Encl No. 2 1115-24/ HQ 24-42-41 g 15 5 43,
is one in duplicate as to the enumeration of dependents
& the Municipal Councils.
Encl No 3 & 4
- Compliance Report

Office of the Deputy Commissioner,
Hassan District,
Dated, Hassan, the 5th March 1943.

No. A C R 40/41-42
Encl: One file

From

[illegible]
Deputy Commissioner,
Hassan District,
HASSAN.

To

[illegible]
Secretary to Government,
[illegible]

Sir,

Re Audit Notes of Chennarayapatna Municipal Council for the year 1940-41

In forwarding herewith the entire file of records relating to the several objections raised by the Local Auditor in respect of the several items of expenditure incurred without previous sanction of this office and also payment of the amount for the original works, undertaken by the Municipality without sanction of the estimate, I have the honour to state that they relate to the year 1935-36 The President, Municipal Council was asked to explain the irregularities The Council have resolved to request that sanction of Government may be obtained to the expenditure already incurred, during the year 1935-36 The President, Municipal Council, Chennarayapatna will be directed not to incur any expenditure without proper sanction hereafter

In the above circumstances, I request you to kindly obtain sanction of Government to the expenditure incurred by the Municipal Council as a sepcial case, so that the Audit Objection raised in paras 22, 24 and 25 may be disposed of

I have the honour to be,

Sir,

Your most obedient servant,

Deputy Commissioner,
Hassan District

TGS/-

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

Section Ell.

File No 24-42

Serial No 9.

General and Revenue Secretariat

( )

the *19*

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 23/3 19 .

Signed by

Read— Letter No A.O.R 40/41-42 dy 5-3-43 from the D.C Hassan requesting sanction to the marginally noted items of expenditure, amounting to Rs 481-7-9, incurred by the Channarayapatna Municipal Council in the year 1935-36, without obtaining the proper sanction

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the Press?

(vi) published in the Gazette Kannada Part?

1) Purchase of a cattle shed Rs 130-11-10

2) Building shed " 95-12-8

3) Price of the ground " 35-12-8

4) Sundry charges including Renewal of pucca road in normal course and repairs of pucca drains " 225-10-9

Rs 481-7-9

Order No 95-62-3

Sanctioned

It has been usual with the Municipal Council to incur expenditure without the previous sanction of Government and to ask for the same subsequently. Before irregularity of this nature could be brought to an end it would be necessary to call the attention of the Municipal Council to the irregularity of their action and to ask them to refrain from incurring any expenditure without the previous sanction of Government. Such a course would however be unduly harsh in the present case as the Municipal Council had no reason to suppose that the sanction of Government was necessary for the expenditure in question. I am therefore directed to sanction the expenditure of Rs 481-7-9 incurred by the Channarayapatna Municipal Council in the year 1935-36 without obtaining the previous sanction of Government and to request that the Municipal Council may be informed accordingly.

apply for sanction after the audit objection Govt wish to observe that such a procedure is very irregular and to direct that the person or persons responsible for such irregularities will be made liable for the same in future, such irregularities should be strictly avoided in future

From

The Secy to Govt
Law Dept

The Dy Commr Hassan

Memorandum

Copy of the above is forwarded to the Dcs of the other eight Dists, Pdt Agt all Cl Mysore and the Advocate General for guidance.

List of Enclosures

B.O.

Secy to Govt
Law Dept

Copied by
Examined by

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read -

Letter No.A.C.P.40/41-42 dated 5.3.1943, from the Deputy Commissioner, Hassan District, requesting sanction to the marginally noted items of expenditure, amounting to Rs.481-7-9 incurred by the Chennarayapatna Minor Municipal Council in the year 1935-36 without obtaining proper sanction.

	Rs. As. Ps.
1) For holding a cattle show	130-11-10
2) Baby Show	29- 4- 6
3) Visit of the First Member of Council.	35-12- 8
4) Amount paid on nominal rolls towards certain items of Public Works.	285-10- 9
Total	Rs.481- 7- 9

CSD No. L 9562-3

Dated, Bangalore, the 23rd March 1943.

Sanctioned with the observation that previous sanction of Government should have been obtained before incurring the expenditure so as to avoid such audit objections and that such irregularities should be strictly avoided in future.

For Secretary to Government,
Law Department.

The Deputy Commissioner, Hassan District, with records.
" Comptroller to Government of Mysore.

C.M.F.3.

(12

Appendix F G —1]

SUBJECT

ak

Section M.
File No 24-42
Serial No 11

Diary No of letter replied to

No L/11115-24

To Circular

General and Revenue Secretariat

( )

the *194*

I ate of issue 15/5

Signed by Wm. - G Rees

Sirs I am directed to state that the Municipal Council has been requested by Government to furnish information regarding expenditure incurred by Municipal Councils on various items as follows :—

(1) Expenditure in excess of the provision made in the Budget and any lead of the Municipal Council,

(2) Expenditure not covered by the Budget Provisional actual,

(3) Expenditure in excess of the amount sanctioned by the Govt for any particular purpose

and when they expressed

List of enclosures

Copied by

Examined by

WD 04161—GPB—60 000—24 10 41

audit, Sanction of Govt is sought for regularising the ~~Expenditure~~ same. Govt observe that the procedure is highly irregular and that such expenditure will have to be treated as one of an unauthorised nature which should be avoided in the interest of Municipal finances

In this connection, the attention of the Deputy Commr is invited to ~~Govt~~ Endt No. L 371-87/M 53-34-65 dt 5/2/35 and to Govt No. L.2035-68/M 156-84-19 dt 14.9.1935 ~~issuing instructions~~ regarding the ~~issue of~~ such unauthorised expenditure and they are requested to issue strict instructions to the Presidents of Municipalities to see that such expenditure is strictly avoided, & that the amount so incurred will be surcharged on the officers responsible wherever

B.O.
as 5-7-43
for the Law Secy

To the D Cs of Dts
~~President of Mcl. Municipality~~
~~Commr, Bldg Municipality~~
~~President D.B.D. Sanitary Bd~~
Comptroller to Govt